

REMARKS

Originally, 21 claims were filed with this application.

In the office action of March 8, 2004 claims 1-13 were rejected and claims 14-21 were held allowable.

Claims 1-13 are now cancelled without prejudice.

No new matter is added by way of this Amendment.

Examination, reconsideration, and allowance of the pending claims are respectfully requested.

DEPENDENT CLAIMS

All other dependent claims are ultimately dependent upon claim 14 and 21. These claims are therefore, in condition for allowance. Allowance of these claims is solicited.

CONCLUSION

The application as amended, and for the reasons detailed above, is believed to place the present application in condition for allowance and an early notice of allowance is respectfully requested. Should the Examiner have any questions regarding the above amendments, the Examiner is request to telephone Applicant's representative at the number listed below.

5-6-2004

Date

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 Medical Pillows
By _____

Ali Kamarei

Reg. No. 37,000